

City Clerk
City of Duluth
411 W 1st St., #318
Duluth, MN 55802

May 7, 2024

Dear City Clerk;

This is an appeal to the Local Board of Appeal and Equalization of the assessed values for parcels:

PARCEL NO.	CLASS CODE	2023 LAND EMV	2024 LAND EMV	PROPOSED 2024 LAND EMV
010-0090-00480	211	43,300	53,500	35,419
010-0090-00490	211	50,700	56,400	41,473
010-0090-00500	211	9,500	5,600	7,771

The basis for the appeal is:

1. The assessor arbitrarily assessed the three parcels under appeal in a different manner than the adjacent land located in Hawk Ridge Estates. The 2024 Land EMV decreased 18.2% from the prior year.
2. Also please see 010-2680-00331 which is similarly undeveloped land and is twice the size of all three parcels combined, but is assessed at only \$12,800. This is also appears arbitrary.

Description of the property:

010-0090-00480, 010-0090-00490, and 010-0090-00500 are unimproved residential property with an assessor's class code of 211. These parcels do not currently have street and utility access, while the comparable parcels all do.

Comparable assessed land value adjustments:

PARCEL NO.	CLASS CODE	2023 LAND EMV	PERCENT DECREASE	2024 LAND EMV
010-2119-00020	211	78,500	-18.2%	64,200
010-2119-00200	211	80,200	-18.2%	65,600
010-2119-00210	211	76,700	-18.2%	62,800
010-2119-00270	211	82,900	-18.2%	67,800
010-2119-00400	211	88,100	-18.2%	72,000
010-2119-00530	211	92,500	-18.2%	75,700
010-2680-00331 6 ACRES	201	12,800	0%	12,800

Sincerely,

Nick Ericson, individually and as president of Newhaven, L.L.C.
PO Box 982
Mukilteo, WA 98275-0982